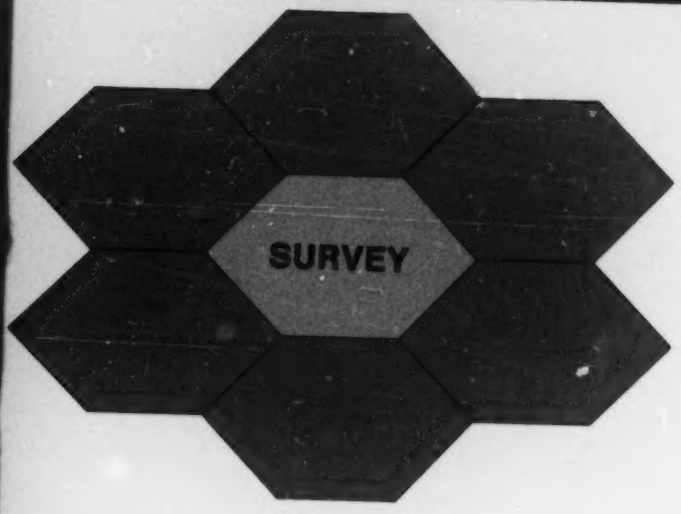

Annual Survey of Corporate Contributions, 1983 Edition

Report No. 833

The Conference Board

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Annual Survey of Corporate Contributions, 1983 Edition

(An Analysis of Survey Data for the Calendar Year 1981)

By Kathryn Troy

Cosponsored with the Council for Financial Aid to Education

A Research Report from The Conference Board

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Why This Report

This is the sixteenth in a series of Conference Board reports on corporate contributions. The continuing growth of spending for this purpose, even in a period of diminishing profits, is indicative of the serious consideration being given to philanthropic activities by many of the larger U.S. corporations. Over the past five years, the value of these contributions has at least kept pace with inflation. Lower inflation rates and an expected upswing in profits may mean enhanced growth in the next few years.

In addition to data on the amounts of corporate contributions, this series of reports has been useful in keeping the business community aware of the trends in support of various beneficiary groups. Continuing the pattern of recent years, cultural and arts groups showed the greatest increase in support levels. There are also some early indications that corporations may be adjusting their support to health and human services, an area that had received a decreasing share of the contributions budget over the past five years. Respondents reported increases in the portion going to federated campaigns, a basic component of health and human services.

The Conference Board thanks the nationwide network of almost 800 companies in 24 major industries that cooperated in this study. Their participation makes it possible for all executives concerned with contributions budgets to share these benchmark data.

JAMES T. MILLS
President

Chapter 1
1981 and 1982: Transition Years

COLLECTION OF data on corporate giving for 1981 was done in Spring, 1982. At this time, corporate financial data are made public in annual reports. This is the earliest point at which detail on expenditures for contributions at field locations is available to many corporate contributions officers. While this introductory chapter discusses some of the straws in the wind for 1982 and beyond, the body of the report concentrates on the 1981 year.

Since the presentation of the Reagan Administration's first budget in March, 1981, the philanthropic community has been the scene of ferment, creativity, anxiety and distress. The ferment and anxiety were due to cuts in federal aid for medical, food-stamp, low-income assistance, educational, training and manpower programs. Out of the ferment came reports of new, creative approaches to corporate funding, including the formation of community partnerships to address local needs, as exemplified in the media quotations on page 4. Most communities were only anticipating the effects of federal budget cuts during 1981, and many had still not felt the full impact by mid-1982. However, as the year drew to a close, the news media and other sources were reporting funding shortages and distress in many communities throughout the country.

For example, in a survey of 55 of its member cities, the U.S. Conference of Human Services Officials found that health, employment and training, and senior service programs suffered most severely from federal cuts during fiscal 1982.[1] The basic needs for shelter and food were identified by three-quarters of the cities as most in demand, but other important needs were fuel assistance, income assistance, and medical care. While people in five cities felt they were able to meet such emergency needs despite federal cuts, those in another six said they were able to meet only 10 percent or less of the needs. Of the remaining 35 cities that responded, 15 were able to meet no more than half of the demand for emergency needs, while 20 could meet less than half.

New budget cuts were made in social services and related areas in the fiscal 1983 federal budget, and additional cuts are being sought for these areas through fiscal 1987. There are differing opinions on the true magnitude of the budget cuts and on how debilitating their effects will be. Some observers feel that there was excessive fat in budgets and waste in service delivery in many of these areas. While admitting that some of these accusations may be true, others feel that the cuts will cause a serious diminution of services. One estimate, by The Urban Institute, places losses of federal moneys to nonprofit groups for fiscal 1982-1985 at $33 billion.[2] Their report suggests that private giving would have to increase by 24 percent in 1982, and by 40 percent or more in 1983 through 1985, just to allow nonprofit organizations to offset federal reductions and maintain 1980 activity levels.

How Corporate Philanthropy Fared in 1981

Private giving increased by 12.4 percent between 1980 and 1981, rising from $47.7 billion to $53.6 billion.[3] Corporate philanthropy, which represents 5.4 percent of this total, increased by 11.5 percent, from $2.6 billion to $2.9 billion. Corporate pretax profits were down by 4 percent. This is the second consecutive year in which corporate giving has increased despite a dip in profits. (See Table 1.)

While the rate of inflation declined during 1981, it was still at the double-digit level, slightly over 10 percent. This eroded both the value of corporate profits and cor-

[1]United States Conference of City Human Service Officials, *Human Services in FY 1982: Shrinking Resources in Troubled Times.* Washington, D.C.: UNITED STATES CONFERENCE OF MAYORS, October, 1982.

[2]Lester M. Salamon and Alan J. Abramson, *The Federal Budget and the Nonprofit Sector.* Washington, D.C.: The Urban Institute Press, 1982.

[3]See American Association of Fund-Raising Counsel, Inc., New York: *Giving USA.* Annual.

Terms and Concepts Used in This Report

Two major formats for reporting contributions are used throughout this report. The first is a ratio, with contributions divided by such characteristics as pretax income and number of employees. The second format is a percentage distribution, with contributions dollars apportioned among major beneficiary groups such as health and human services, education, culture and art, civic and community. In order to interpret these data correctly, it is important to understand two basic concepts.

Worldwide and "U.S.-Only" Data

Respondents to the questionnaire were asked to provide both worldwide and "U.S.-only" data on sales, assets, net income before taxes, and number of employees. The worldwide data are the figures reported by corporations in their consolidated financial statements. The "U.S.-only" financial data reflect sales, assets and net income derived solely from U.S. operations. The employee-size data reflect only those workers employed in the United States. For those companies that are not multinational (about 50 percent of the sample), "worldwide" and "U.S.-only" data are identical.

While the worldwide data are consistent with tabulated statistics on the corporate sector as reported by various U.S. government agencies, it should be noted that there are no comparable "U.S.-only" figures. U.S. data have customarily been used in this series of Conference Board reports, however, in order to facilitate comparison with the contributions figures, which reflect giving only to domestic or U.S.-based beneficiaries. (For a brief discussion of overseas contributions, see page 9.)

Contributions

Corporate contributions and gifts reported to the IRS normally include gifts of property as well as gifts of cash, and the survey questionnaire specifically asked respondents to include the dollar value of gifts of property reported as contributions on the company's income tax return. The extent to which companies actually included the dollar value of property gifts in the contributions data supplied is not known.

Contributions included in this study are those made to U.S. beneficiaries and reported as "contributions" on the corporate income tax return. Items defined as business expense are excluded. However, there are two major differences between the contributions figures derived from Internal Revenue Service (IRS) sources and those reported in this study. While both sets of figures include direct giving by corporations, the first difference lies in the treatment of dollars going *into* and *out of* corporate foundations within a given year.

The IRS figures reflect dollars given by a corporation to its foundation, while the survey figures reflect dollars donated by corporate foundations to eligible beneficiaries. This is in keeping with study objectives to measure the flow of dollars actually reaching beneficiaries in any calendar year. Dollars given to the foundation are not necessarily expended within the same year. (See discussion of the company foundation, page 6.)

The second major difference between the IRS and the survey figures is the fact that the IRS data reflect the total universe of approximately two million corporations that file tax returns, while the survey data are compiled from a sample of these firms that is weighted toward larger companies.

Ratios

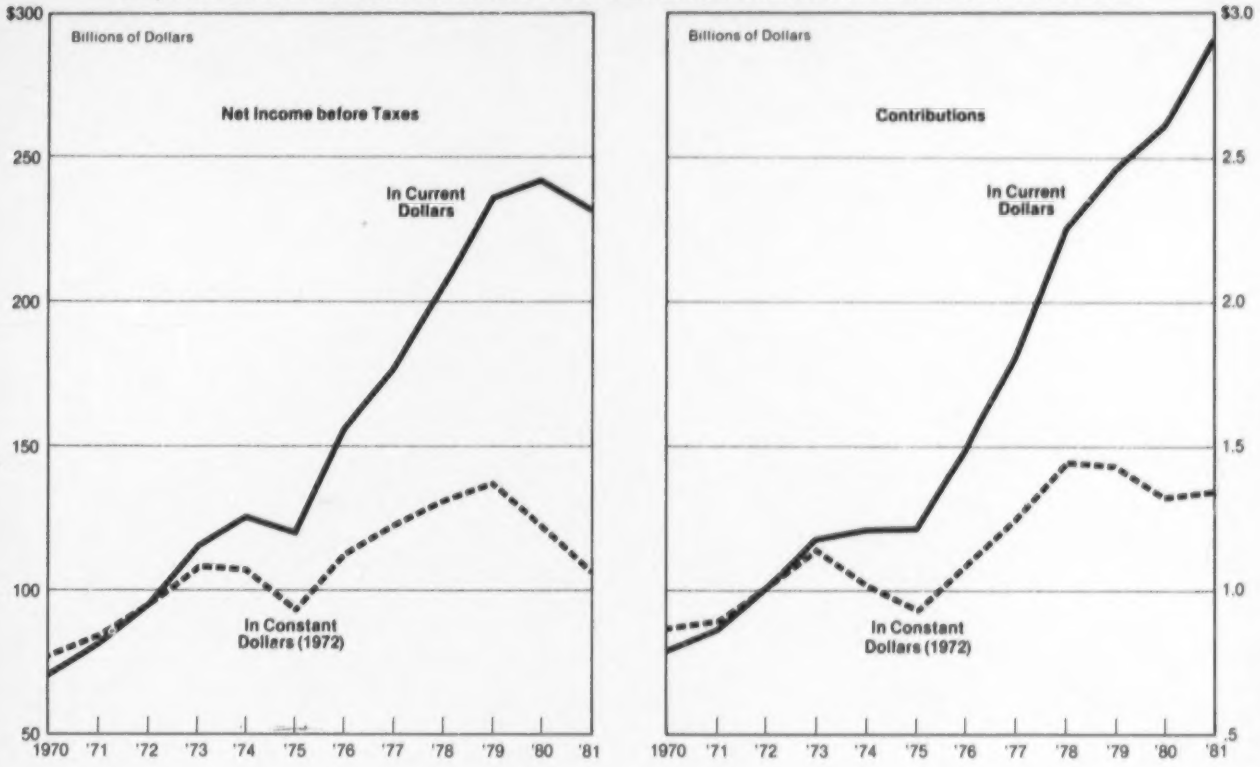
It is common practice in the contributions field to speak both of the 5-percent limit on giving, and of setting a "5-percent" target. Since 1936, the Internal Revenue Code has allowed corporations to deduct contributions to charitable organizations up to a maximum of 5 percent of the corporation's *taxable* income with a five-year carry forward. Under the Economic Recovery Tax Act of 1981, this limit was raised to 10 percent. Because taxable income is a closely held figure, it is not possible to collect it from corporations for use in this report. Instead, the ratio is calculated on pretax income.

Major Categories of Giving

The problem of classifying and defining the five major areas of program support and their subcategories is a continuing one. Classification into categories is made on the basis of the major program objective or organizational goal of the *donee* group. The five major categories used in this survey— health and human services, education, culture and the arts, civic and community activities, and "other" activities—include all grant formats: matching gifts, operating support, program support, and capital support. For more detail on categories, see box, page 11, Chapter 3.

Chart 1:

Corporate Contributions and Net Income before Taxes in Current and Constant Dollars, 1970 to 1981



porate contributions. In constant (1972) dollars, the $2.9 billion in corporate giving was worth $1.33 billion in 1981. Pretax profits for 1981 were $106.8 billion in constant dollars, compared to $122.9 billion in 1980. (See Chart 1.) In terms of real profits, corporations did, in fact, fare better in 1981 than in 1980.[4] There was a 10.5 percent increase. This brought real profits back to the level of the 1978-1979 period, when corporate giving hovered at a constant-dollar level of about $1.4 billion. In constant dollars, the value of corporate contributions has remained about the same over the past half decade.

The Outlook: 1982 and Beyond

A deepening recession and continued high interest rates contributed to low corporate profits and cash-flow shortages for many corporations during 1982. Auto and transportation equipment manufacturers, household appliances, forest products, chemical and petroleum product companies were particularly hard hit, but metals, mining and textiles also suffered. Despite the effects of a sagging economy, participants in the Board's Annual Survey, when polled at midyear, were expecting their 1982 budgets to increase. Over 80 percent of the companies were able to indicate whether they expected their expenditures to be up or down in 1982. Of the 651 companies responding, only 14 percent indicated that they expected a budget decrease.

A smaller group of companies was able to provide information on the size of its 1982 budget. The median increase for all 513 companies was 11.2 percent. Those with the largest 1981 expenditures were expecting the largest increases in their 1982 budgets:

1981 Expenditures	*Number of Companies*	*Median Percent Increase in 1982 Budget*
Under $500,000	272	10.6%[a]
$500,000 - $1 million	80	11.1 [a]
$1 million - $5 million	122	10.4 [a]
$5 million and over	39	20.7 [a]
Total	513	11.2 [a]

[a]The median for each group.

[4]Part of the increase in corporate profits in periods of inflation is illusory, the result of understating the costs of inventories and the underdepreciation of fixed capital. As the inflation rate comes down, the level of illusory profits shrinks. See Ken Goldstein, "Profit Trends," *Economic Road Map No. 1927,* The Conference Board, May, 1982.

The Press Views Corporate Giving

Philanthropy was a high-visibility item in magazines and newspapers throughout 1982. These are some of the corporate projects that gained mention:

From the *Atlanta Business Chronicle*, July 28, 1982:

. . .But many Atlanta companies—despite the recession—are helping forge the alliance with public agencies. "We're investing in the future," contends James Miller, president of Georgia Power Co. here.

The utility this year stepped up its summer jobs effort in light of all the federal cutbacks. Atlanta's Comprehensive Employment and Training Administration office will fund 500 fewer jobs for disadvantaged youths this summer. Georgia Power, Miller says, is hiring 200 young, disadvantaged Atlantans because as "a corporation, we try to pick up whatever challenge we can."

Rich's department stores,. . .last week made a $28,000 first-time grant to help fund the needs of 650 inner-city children and counselors at the John F. Kennedy Recreation Enrichment Camp on Chestnut Street in south Atlanta. And The Coca-Cola Co. and Southern Bell have provided considerable funds for various summer youth programs, such as a day care center.

First Atlanta Corp., in addition to hiring 20 disadvantaged summer youths, is one of five Atlanta banks underwriting a recreation center. Moreover, it has "adopted" Drew Elementary School, says spokesman Harry Hollingsworth. The school's corporate parent sponsors seminars, attendance programs and one-on-one tutoring.

From *Response*,[1] November, 1982:

Child abuse and neglect are the focus of a Chicago public/private partnership known as the "Ounce of Prevention Fund."

The partnership is the result of a $400,000 grant from the Pittway Corporation in Chicago—manufacturers of smoke detectors—and a matching grant from the Illinois Department of Children and Family Services.

Grants from the Ounce of Prevention Fund will aid six Illinois community-based family service programs in their application of primary prevention child abuse and neglect projects.

Quoted from the October 18 issue of *Business Week* by special permission:

From Oct. 1 to Nov. 30, American Express is making a small donation to the Atlanta Arts Alliance each time one of its consumer charge card or travel services is used in 15 counties surrounding Atlanta. The alliance, which coordinates fund raising for the city's symphony, art museum, and repertory theater, will receive 5¢ each time an American Express card is used or the company's traveler's checks are purchased, $2 for each new American Express card issued, and $5 each time travel arrangements valued at more than $500 (excluding air fare) are made through one of its travel offices.

From the *San Jose Mercury*, October 11, 1982:

Firms need not be corporate giants to give. Start-up video games maker Telesys Inc. of Fremont has parted with game cartridges to help a charitable group raise money. And seven-year-old Pacific Valley Bank of San Jose handles accounting for some groups, even if they don't keep their funds in the bank.

At Saga Foods, giving sometimes takes unusual forms. The firm will host a reception Tuesday for San Francisco's Museum of Modern Art to help it raise money selling a California Artists' Cookbook. Saga, which printed the invitations and will provide wine and food for the reception, figures its work is worth $1,000.

Syntex paid $8,000 to a dance troupe to make a special performance next week at Flint Center in Cupertino. The company will donate 200 tickets to a non-profit agency, which can raise money by selling the tickets.

From *Washington Post*, October 22, 1982:

This year, [Maryland's Montgomery] county officials persuaded private lawyers to donate time to make up the federal cuts in legal services; local businesses joined with the county in training 288 working women whose welfare payments were reduced, and the Marriott Corp. is funding an antidrug program for teen-agers.

In the District, Control Data Corp. gave a $118,000 computer system to the public schools and IBM and Xerox provided money for summer jobs programs. Geico Insurance Company has donated money and expertise to untangle the city's voter lists, and Pepco lent several of its executives to help the city improve its billing systems.

WBAL, a Baltimore radio station,. . .paid $34,000 to buy the New York diner used in the movie "Diner," and the city, with the help of private donations, will transform it into a teaching restaurant for high school vocational students.

In Howard County, private businesses have taken another approach. In response to a $100,000 challenge grant from the county, 100 firms have pledged to increase their charitable gifts to 5 percent of their pre-tax profits to help overloaded social service agencies.

From the *Journal of Community Action*, Fall, 1982[2]:

[A] recent study commissioned by Michigan Bell Telephone to determine Detroit's most critical needs led Michigan Bell to commit $100,000 to a food distribution program for the city's hungry. In another instance, responding to a growing financial problem facing Chicago's non-profit service community, the Amoco Foundation has sponsored a $4.7 million program to help reduce non-profit organizations' energy expenses by "retrofitting" their office buildings to make them more energy-efficient. The savings over ten years is estimated at $12 million, which can now go directly to service delivery.

The Kansas Gas and Electric Company, working with the Red Cross, has established a program allowing customers to add a dollar to their monthly bills to help defray energy costs for the elderly and to make emergency energy improvements and repairs.

[1]*Response* is a bimonthly magazine published by the Center for Corporate Public Involvement, Washington, D.C.

[2]The *Journal of Community Action* is a bimonthly publication of the Center for Responsive Governance, Washington, D.C. This information, published in Volume I, No. 4 of the *Journal*, is from an article by C. William Verity, Jr., "The Role of Business in Community Service."

The dollar size of 1982 contributions budgets ranged from a median of $171,000 for the smallest expenditure group to $9.6 million for the largest. This compares with $156,000 and $7.5 million, respectively, for the previous year. While a relatively small proportion of the companies expected a lower budget in 1982, a number of these companies were in the $1 million to $5 million budget category. This was the only group that showed a decrease in the median dollar size of its 1982 budget. About a third of the companies in this category appear to be curtailing budgets for 1982. Although not all are decreasing, increases are modest and some are remaining at 1981 levels.[1] This apparent soft spot in the data from an important, large-expenditure group may be an indication of the 1983 prospects for corporate contributions.

Predictions for the 1983 economic outlook include a continued slowing in the rate of inflation, combined with moderating but still high interest rates and continued high levels of federal deficits and unemployment. While an economic recovery is expected in 1983, a very modest rate of growth is predicted. Given these conditions, it is likely that companies will be conservative in their contributions planning. While the dollars given to nonprofit agencies may increase in absolute terms, it seems probable that the rate of increase will be below that of 1981 and 1982.

[1]There are also a few companies that had larger 1981 expenditures due to a one-time grant that would not be repeated in 1982.

Chapter 2
Major Givers: The Survey Group during 1981

CONTRIBUTIONS BY the 788 companies participating in the survey passed the $1 billion mark in 1981. The $1.2 billion in donations by participants represented 41 percent of all corporate giving. Contributions were .72 percent of worldwide pretax income or .81 percent of U.S. income. As Table 2 shows, the median ratio for U.S. income has been increasing since 1978. (See box for explanation of medians.) Overall, contributions have been growing at a faster rate than have corporate profits, and profit declines in the past two years have forced many of the companies surveyed to rely heavily on their foundation reserves.

Company Foundations

Approximately half of the companies in the survey have a foundation. In 1981, 64 percent of these foundations paid out more than they received from their companies. (See Table 3.) Two years earlier, that figure was 47 percent. Many foundations have no more than two or three years of funds in reserve. A continued pattern of low profits could stem the flow of corporate funds into company foundations. As a result, some may be faced with program curtailments within the next two years. One bright note for foundations, however, has been the high rate of return on those reserves they have been able to invest. About half of the foundations indicated that earnings on their investments were sufficient to augment the company funds they received. They covered their 1981 expenditures without dipping into reserves.

Foundation donations accounted for 42 percent of all giving among survey participants in 1981, slightly up from the 40 percent level of five years earlier. Participants reported the formation of eleven new foundations during 1981, and another three during the first half of 1982.

Giving Targets

Over the past few years, a growing number of "2" and "5-percent" clubs have been springing up around the country. To join these clubs, companies pledge to maintain donations at the level of 2 or of 5 percent of their pretax income.[1] Goal setting appears to be a practice among about a quarter of the survey participants, whether based on U.S. or worldwide income. (See Table 4.) Goals are usually set on the basis of U.S. income, and about 40 percent of the group (54 companies) had a goal of 2 percent or higher. This is a marked increase over 1980, when 27 percent of those with goals had set them at 2 percent or higher. About a third of the group does not expect to reach either of these goals until the 1984 to 1986 period.

Among the survey group as a whole, about 10 percent were at 2 percent or more of worldwide pretax income, and 14 percent were at 2 or more percent of U.S. income. (See Table 5.) Generally speaking, large companies have been more reluctant than smaller companies about setting contributions goals based upon income. Although the contributions-to-income ratio is one element they consider when budgeting, it is not the determining factor. Those companies enrolled in 2 and 5-percent clubs are usually of medium and small size and locally based.

Industry Patterns

Many companies, especially those in the traditional "smokestack" industries, were in economic distress in 1981. Over 40 percent of the 24 industry groups tracked by the survey registered lower profits in 1981 than in 1980. Despite their soft profits, all but three of the industries reported an increase in contributions. Based on companies that reported data in both years, fabricated metals showed the largest increase (44 percent), followed by business services (30 percent), nonelectrical machinery and finance (29 percent), petroleum and gas (27 percent), and food, beverages and tobacco (21 percent).

[1]The definition for "contributions" varies among clubs, but is usually broader than the one used in this survey. Survey data are limited to those gifts that are claimed as charitable deductions under Internal Revenue Service Guidelines.

Note the New Emphasis on Medians

Throughout the tables and discussions in this year's report, *median* ratios and dollar amounts are stressed. This is a departure from previous surveys in which ratios were derived by dividing one sum (e.g., total contributions for an industry) by another (e.g., total pretax income for that industry).

There is wide variation among the companies in the survey in the size of contributions-to-income ratios, and in the ratios expressing giving to a single beneficiary group as a percent of total giving. When the sum-divided-by-the-sum method is used, very high or low values among a few companies in a particular industry group (or size group) can cause a significant distortion in the ratio for that group. (See page 11 and 14.) The median (or middle case) is not subject to this distortion. To derive the medians as used in this study, the individual ratio for each company in a particular industry or size group is calculated. The ratios are ranked and the median is the middle value.

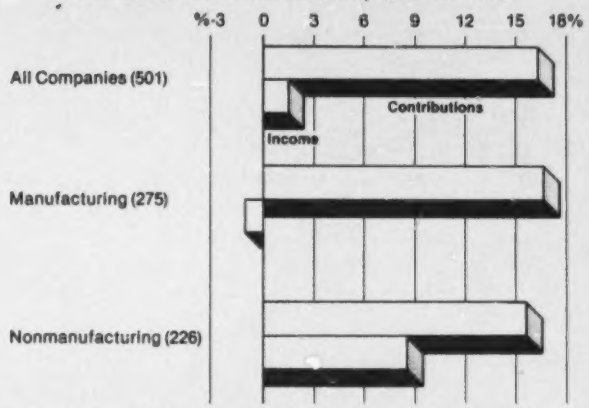
For most tables in this study, both the mean and the median have been given. However, use of the median is recommended for those who use the data for budgeting purposes. Its adoption helps align contributions ratios with those derived from standard business sources that are used in ratio analysis by other corporate functions.[1] In addition to medians, several tables in this report provide upper and lower quartiles. For a discussion of these statistics, see pages 8 and 9.

[1]For example, Dun and Bradstreet's *Key Business Ratios*.

The smallest increases (between 5 and 7 percent) came in industries that have been hard hit by the recession: forest products, primary metals, transportation equipment, and retail and wholesale trade. Those showing decreases were textiles, rubber and pharmaceuticals. Overall, manufacturing companies increased their contributions by 17 percent, while worldwide pretax profits declined by 1 percent; nonmanufacturers increased contributions by 16 percent, while worldwide pretax profit increases were about half that size. (See Chart 2.)

The combination of lower profits and increased contributions meant higher ratios (contributions to pretax profit) for most industries in 1981. The median ratio for manufacturing companies rose from .87 to .89 of U.S. pretax income, and .68 to .72 of worldwide income from

Chart 2: **Percentage Change in Contributions and Worldwide Pretax Net Income, 1980 and 1981***



* This chart provides domestic contributions in relation to consolidated (worldwide) profits for companies participating in both survey years. The number of core companies supplying domestic profit data is too small to derive meaningful patterns.

1980 to 1981. For nonmanufacturers, it rose from .62 to .73 of U.S. income, and .64 to .72 for worldwide income. Twelve industry groups registered ratios of .80 or higher based on worldwide income in 1981, compared with only five in the previous year. Based on U.S. income, ten industries are at .90 or higher, compared with six in 1980. (See Tables 6 and 6A.)

Going Up: Giving Ratios in a Period of Depressed Profits

In an expanding economy, expressing contributions as a percent of pretax profits appears to have more relevance than it does in the current climate. In the first case, high ratios usually indicate a real upswing in contributions. When income plunges, the meaning is less certain: To what extent are high ratios due to a plunge in profits? As discussions earlier in this report indicate, the high ratios in 1981 result both from increased contributions and decreased profits. This section discusses the absolute dollar size of contributions expenditures as well as key contributions ratios.

Dollars Spent in 1981

The top contributions expenditure was $45 million in 1981, up from the $38 million registered by that same number one company in 1980. The median for the "top 50 donor group" was $8.6 million, up from $7.3 million in 1980. (See Table 7.) The number 50 spot is now $5.3 million, up from $4.5 million a year earlier.

In the past five years, the number of companies in the survey that have budgets of $5 million or more has grown from 20 to 51. Giving in this group of companies totaled $606 million in 1981, 55 percent of all giving in the survey, and 21 percent of all corporate giving. In 1980, the median ratio of contributions to worldwide pretax income for 40 companies in this group was .75 percent. A year later, about half the group had decreased profits but

only four decreased their giving. The median ratio for 1981 is .90 percent of worldwide income; 1.2 percent of U.S. income. (See Tables 8 and 8A.) Manufacturing companies, especially those in chemicals, electrical machinery, petroleum and gas, and transportation equipment, are heavily represented, constituting almost 80 percent of the top 50 group.

Among companies with expenditures in the $1 million to $5 million range, such nonmanufacturing industries as banking, insurance, telecommunications and utilities are heavily represented. Nonmanufacturers constitute about 40 percent of this group. Prominent among the manufacturing industries are chemicals, food, beverages and tobacco, and paper products.

As expenditure size decreases, the proportion of manufacturing to nonmanufacturing companies shifts. While there are more manufacturing companies in the top two groups, the two sectors are equally represented in the $500,000 to $1 million expenditure group. In the smallest group (under $500,000), nonmanufacturing companies represent 55 percent of the total. Institutions with a regional focus—such as banks and utilities, as well as small insurance companies—are heavily represented among those in the smallest expenditure group.

The ratios of contributions to pretax income also tend to decline with program size. (Tables 8 and 8A.) Low profits helped to inflate the ratios for the top two expenditure groups, but had less effect on the ratios for the smaller expenditure groups. During 1981, profits for nonmanufacturing industries were better, overall, than were those for manufacturers.

The Ratios: Quartiles for Key Groups

The data in Tables 9 through 11A are based on a rank ordering of companies by the size of their contributions-to-pretax-income ratio. In establishing budgetary guidelines, the very low and high ratios in the bottom and top quarter of each group are usually less relevant than are those for the middle 50 percent of the group (the first to third quartile). Rather than offering a single ratio, these tables allow a company to select among a range of options. In addition to industry class as an indicator, a capital-intensive company may choose to use the asset-size groupings, while others may find income size more relevant.

For the survey group as a whole, there is a spread of less than a percentage point (0.8) between the lower quartile of .40 percent and the upper quartile of 1.23 percent (based on worldwide pretax income). Companies with the smallest incomes and assets show a greater spread between the ratios at the lower and upper quartiles than do those in the largest income and asset groups. Many states regulate the size of contributions expenditures by

Chart 3: **Contributions per U.S. Employee, 1981**
Sum Divided by Sum

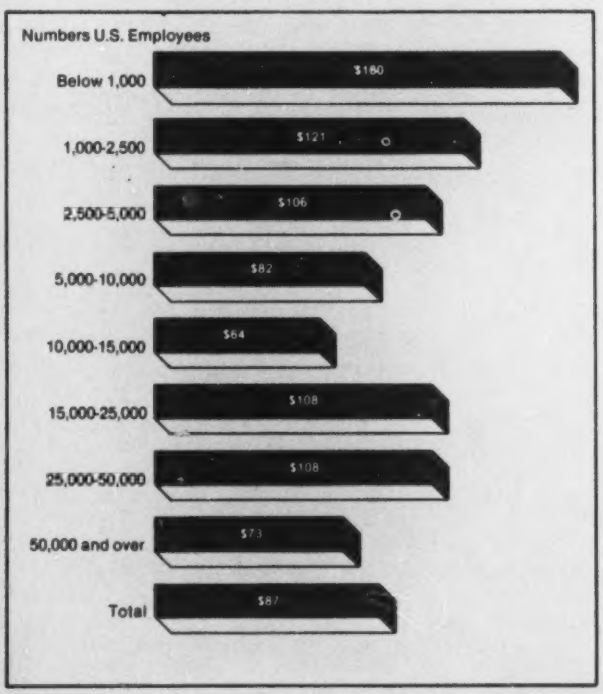
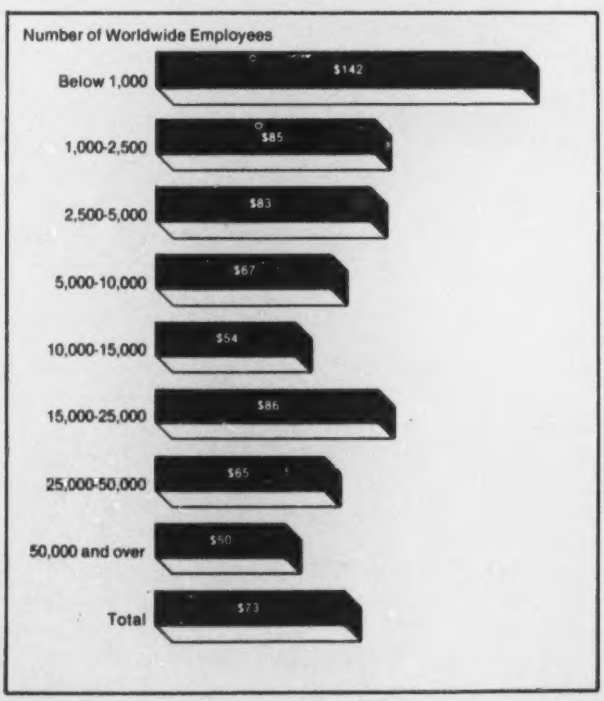


Chart 4: **Contributions per U.S. Employee, 1981**
Medians



utilities and telecommunications companies. These industries show very little spread between the ratios at the upper and lower quartiles, while industries such as textiles; stone, clay and glass; and retail and wholesale trade show a spread of a full percentage point or more.

A review of Tables 8 through 11A suggests the importance of indicating which criterion (e.g., budget size, income, assets) is used to define "big" and "little." When biggest contributions expenditures are the criterion, the median ratio is .90 (Table 8A). When biggest worldwide income is the criterion, it is .48 (Table 10A); and when biggest assets are used, the median is .61 (Table 11A). This is due, in part, to the industry mix in individual groups.

Major banks and insurance companies usually have contributions budgets of a significant size. These industries are heavily represented in the top *asset* groupings, but their income is generally lower than that of the manufacturing companies (petroleum and gas, in particular) that make up the largest *income* size grouping. Companies from the largest income group make up about half of the members in the top contributions *expenditure* group. They are primarily manufacturers. The remaining big expenditure companies are from a widely diverse array of industries and have a median income of $600 million and a median contributions ratio of 1.52 percent. About 40 percent of this group is in the nonmanufacturing sector.

Employee Size and Contributions

In general, the larger the number of employees, the greater the number of manufacturing companies that is represented in that group. The two smallest groupings in Tables 12 and 12A have heavy representation from banks and utilities. The two largest groups are 70 percent manufacturing, with heavy representation from such industries as electrical machinery and equipment; food, beverages and tobacco; and chemicals. About 80 percent of the insurance companies have fewer than 5,000 employees (Tables 12B and C).

There is no clear pattern in the median ratios for contributions to pretax income in these tables. However, in Charts 3 and 4, based upon contributions per employee, there is a general, although not wholly consistent, downward pattern of progression—the fewer employees, the larger the contribution per employee. This may be due, in part, to the tendency of smaller, locally based companies to give more weight to the per-employee criterion. Larger corporations are likely to have both local and national components to their program. In the latter, it is less likely that a per-employee criterion would be applied.

Companies with Losses in 1981

Companies with income losses have been excluded from all the tables in this report that use contributions-to-income ratios. However, the 23 loss companies that participated in the survey made contributions totaling $43.1 million, with a median expenditure of $240,000. Just over half the group had sales in the $100 million to $900 million range, but ten companies had sales over $1 billion, and one had sales under $100 million. Manufacturers had the edge over nonmanufacturers, making up 56 percent of the group. Four large manufacturing companies accounted for 86 percent of the $43 million total.

Overseas Giving

Roughly 30 percent of the companies in the survey indicated that they make contributions outside the United States.[2] The median amount for the 153 companies that provided data on the dollar size of this giving was $70,000. However, 13 companies spent more than $1 million, and budgets in this area ranged as high as $12.5 million. The total was $62 million. This contrasts with a median figure of $43,000 and a total of $29 million for 125 companies five years ago.

[2]For an analysis of corporate giving in 12 European Countries, see Mary Mauksch, *Corporate Voluntary Contributions in Europe*. The Conference Board, Report No. 832, 1982.

Chapter 3

On the Receiving End: Beneficiary Groups

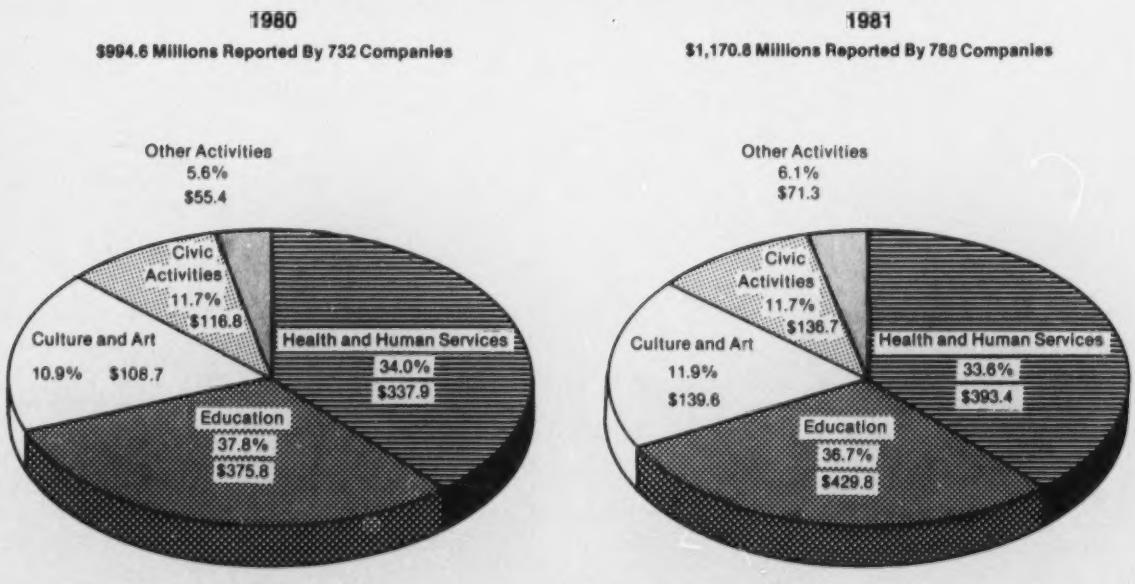
CULTURE AND THE ARTS has been the growth area in corporate philanthropy since the mid-1970's, and this pattern continued in 1981. However, while giving to the health and human services area has been decreasing as a percent of total giving during the same period, in 1981 it seemed to stabilize at about 34 percent. Giving to civic and community activities also remained level at 12 percent, while support for education dropped by about a percentage point. (See Chart 5.)

The health and human-services area is reported to be the one most severely hit by federal budget cuts. Conversations with corporate contributions professionals indicate that they are placing a new program emphasis on meeting basic human needs. It is likely that resources will be reallocated to this area, while some other areas may be trimmed back. Such a pattern is not yet apparent from an analysis of the 1981 data. However, shifts in program emphasis are rarely uniform among companies, and the timing of their implementation may vary widely. If new patterns of corporate support are evolving, they may not be discernible until 1983 or beyond.

Changes Between 1980 and 1981

A core group of 479 companies reported in both 1980 and 1981. The median percent change in their giving to

Chart 5: **Distribution of the Contributions Dollar, 1980 and 1981**



Contributions dollars in millions

major beneficiary groups is shown below:

Beneficiary Category	*Median Percent Change 1980-1981*
Health and Human Services	+11%
Education	+11
Culture and Art	+21
Civic and Community	+16
Other	+11
Total	+14

Culture and art is the category showing the largest percentage change between 1980 and 1981 (above) and is also the leading category when analyzed from another viewpoint—percent of total contributions expenditures. As Table 13 shows, this category and the "other" category were the only ones to increase their share of total contributions between 1980 and 1981.

Table 13 uses medians and shows a distribution of the contributions dollar which is in marked contrast to that shown in Chart 5, which is based on sums: Health and human services takes a larger share of total contributions than does education, a reversal of the picture in Chart 5. The high dollar expenditures for education by large, technology-oriented companies influence the sums. The medians reflect the fact that a greater *number* of companies spend a higher percentage of their budgets for health and human services. However, the sum total of dollar expenditures in this area is not as large as is that for education.

The 1981 Survey Group In Depth

Although the combination of health and human services and education represents at least two-thirds of most contributions budgets, companies with budgets under $1 million are more likely to emphasize health and human services, while those with the largest budgets (over $5 million) give education the edge. Companies with budgets over $1 million devote a slightly larger share of their budgets to culture and art than do those with budgets below that level. The companies with smaller budgets appear to devote slightly more of their giving to culture and art than to civic and community activities. (See Table 14.)

Health and Human Services

The median amount spent by manufacturing companies for this area was $351,000, while the median for nonmanufacturers was less than half that amount—$151,000. However, as a percent of total budget, nonmanufacturers spent a median of 48 percent for health and human services, compared to 39 percent for manufacturers. Telecommunications companies,

The Five Major Categories of Giving

Health and Human Services

Includes support for hospitals, federated campaigns, and a wide variety of projects for youth, employees, the family, and the aged. Among other things, such services are concerned with safety, recreation, planned parenthood, drug abuse, and disaster relief.

Education

Includes support for institutions of higher education, precollege educational institutions, state and local educational fund-raising groups, economic education groups, and education-related organizations. Program support for research projects funded from the contributions budget is included; however, support of contractual university research is generally excluded.

Educational programs such as employee tuition-refund plans are excluded when funded out of the personnel, public relations, or other expense budgets.

Culture and the Arts

Embraces visual and performing arts including support for libraries, museums, cultural centers, arts funds or councils, and the like. Includes support for public radio and television if funded from the contributions budget. Excludes any support funded from expense budgets.

Civic and Community Activities

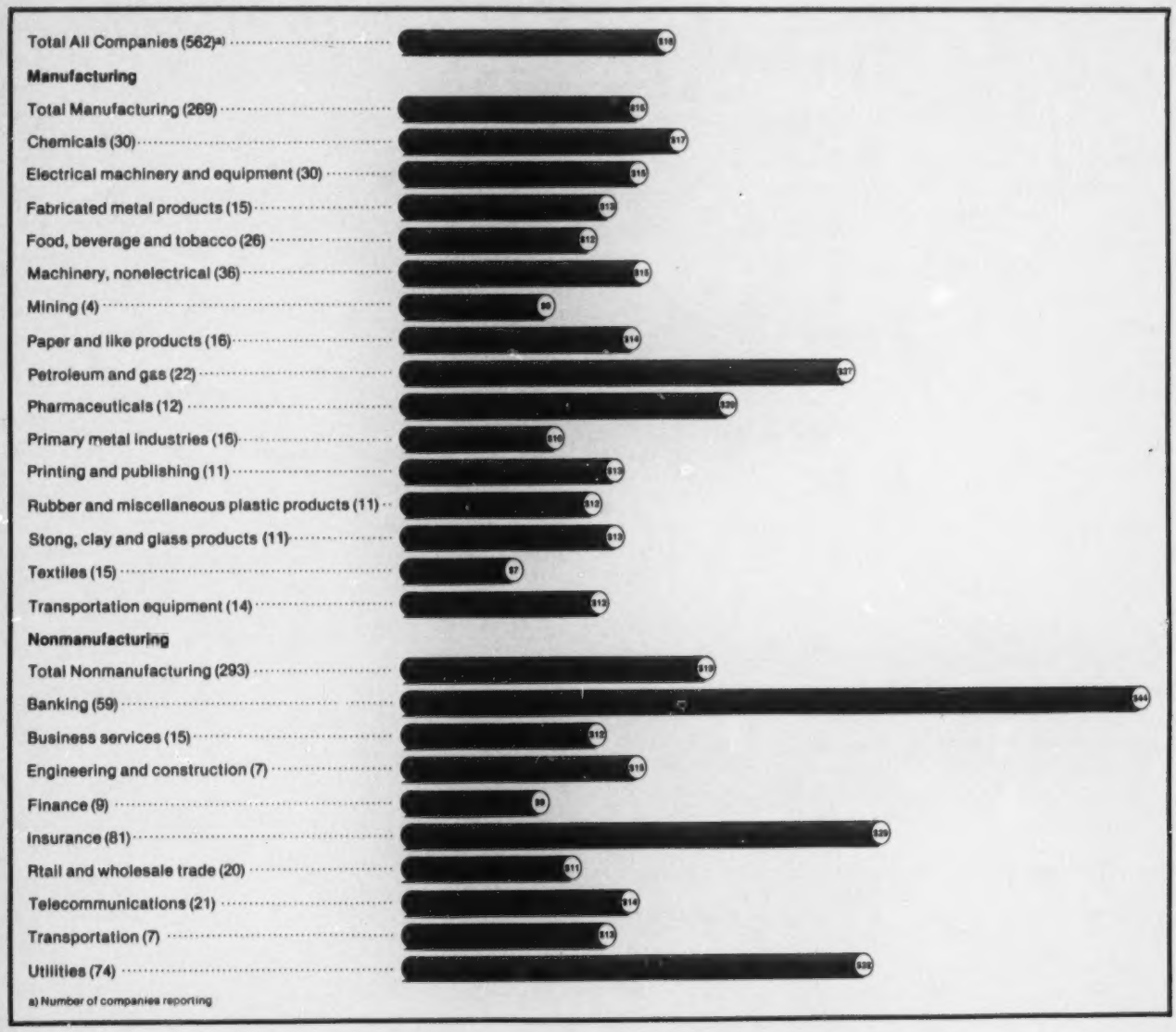
Includes local projects such as transportation, housing, law and order, fire prevention, grants to local and state governments, and support of study groups to resolve local problems. Also includes support for environmental and ecological groups (local, regional and national), and for research organizations other than the academic groups included in education.

Other Activities

Includes support for religious activities, women's causes, and U.S. groups whose principal objective is aid to other countries.

Chart 6: **Contributions per Employee to Federated Campaigns, 1981**

Sum Divided By Sum



a) Number of companies reporting

retail and wholesale trade businesses, utilities, banks and rubber companies each had median expenditures of more than 50 percent of their budget in this category. For most industries, with the exception of petroleum and gas, the median expenditure was more than a third of the budget (Table 15).

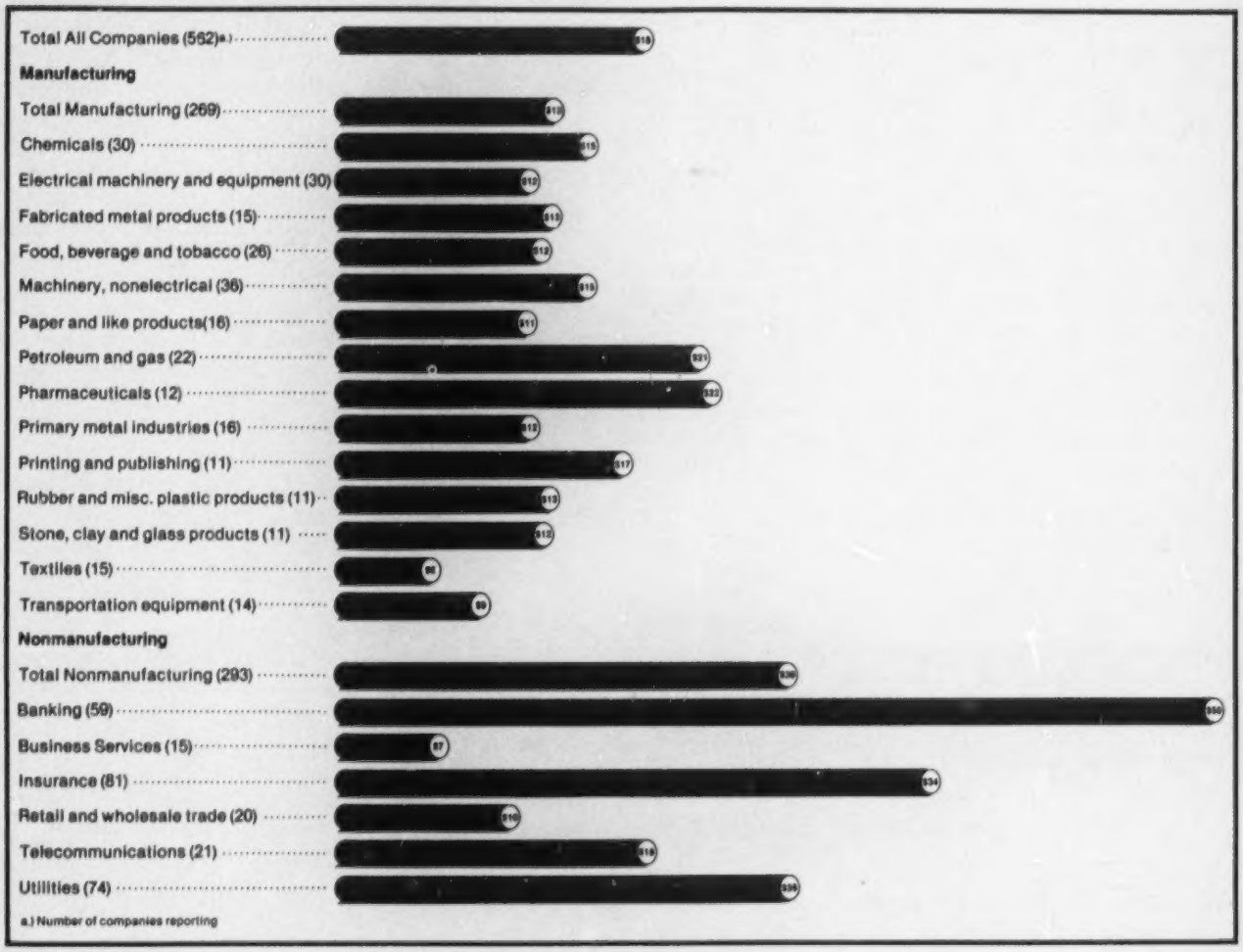
Table 15A uses sums rather than medians. Generally, the portion of the budget devoted to health and human services is lower than in the previous table. While the patterns discussed for Table 15 are not as pronounced in Table 15A, they are similar, with nonmanufacturing industries targeting a larger portion of their giving to this area than manufacturers.

Federated Campaigns

Federated campaigns are a major component in most health and human-services budgets. They represent a median of 23 percent of the total contributions budget: 29 percent for nonmanufacturers and 17 percent for manufacturers (Table 15). Among nonmanufacturers, banks and insurance companies are well above the median of $26 for giving on a *per-employee* basis. The median for manufacturers is $13 per employee. Three industries—petroleum and gas, printing and publishing, and pharmaceuticals—are well above that level. (See Charts 6 and 7.)

Chart 7: **Contributions per Employee to Federated Campaigns, 1981**

(Excludes industries with less than ten cases.)
Medians



Giving to federated campaigns accounted for 18 percent of all giving among survey participants in 1981, up from 17 percent in 1980. As a percent of the total budget, this area had been declining since 1975. It is still too early to tell whether this one-year reversal of its slide is the beginning of a turnaround. For many companies, increased giving to federated campaigns may be the first move toward reallocating more dollars to local community needs. Whether it will become a primary vehicle or one element in a diversified program to address these needs is not yet apparent.

Education

Petroleum and gas companies and chemical companies lead in giving to education. The median education budget in the petroleum industry is $1.2 million. These companies devote a median of 36 percent of their budget to education, while chemical companies allocate 40 percent. The median expenditure in the chemical industry is $389,000. While telecommunications companies spend less than a quarter of their budget for education, their median expenditure is $418,000. Manufacturing industries outdistance nonmanufacturers, with a median expenditure of $167,000, or 33 percent of the budget, compared with $82,000 and 24 percent of budget. Only seven industries have a median budget under $100,000.

Culture and Arts

Expenditures in this area are, in contrast, much smaller than those in education. It represents a median of about 8 percent of the budget for manufacturers, or $36,000, and 9 percent of the nonmanufacturing budget, or $34,000. However, seven industries have median expenditures of over $50,000. Petroleum and gas and telecommunica-

tions lead the way with median arts expenditures of $218,000 and $141,000, respectively. Petroleum and gas joins printing and publishing to top the list of those devoting the highest percentage of total budget to this area (Table 15).

The median data are, in general, more typical of the companies in an individual industry than are the sums in Table 15A. However, as a review of the percentages at the upper quartile indicates, a few companies in several industries allocate a much higher portion of their budget to culture and art. Thus, for the petroleum and gas industry, printing and publishing firms, finance and business services, the percentages shown on Table 15A are considerably higher than the median for the industry. For stone, clay and glass, giving by just one or two companies that rank well above the upper quartile, when added to that of the remaining companies, raises the percentage for the entire industry to 18.2. This is much higher than the 6.2 percent median for the industry.

Civic and Community Activities

The influence of individual large corporate givers is even more pronounced in the civic and community category. In six industries (chemicals, fabricated metals, paper, insurance, transportation and utilities), the percentage on Table 15A is above that for companies at the upper quartile on Table 15. In at least five other industries, the ratio based on sums is within 2 percentage points of the upper quartile.

Manufacturers give a median of 7 percent of their budget to civic and community activities, compared with 9 percent for nonmanufacturers. Median dollar amounts are $42,300 and $24,000, respectively. Petroleum and gas companies, banks, insurance companies, and retail and wholesale trade companies devote at least 10 percent of their budget to this area, while telecommunications companies assign under 5 percent (Table 15). Petroleum and telecommunications companies have the highest medians for dollars expended in the area, $255,000 and $97,000, respectively. In the telecommunications industry, nineteen of the twenty-five companies in the group have budgets of over $1 million—five top the $5 million mark.

Other Activities

Manufacturing companies devote a median of almost 4 percent of their budgets to "other" activities, while nonmanufacturers earmark about half that amount. This category includes religious activities, women's groups, and support for U.S. groups that aid other countries.

The pharmaceutical industry has the highest median dollar expenditure in this area, $68,500, largely due to donations of products to U.S. organizations for overseas aid. Overall, the median expenditures are $19,000 for manufacturers and $5,700 for nonmanufacturers.

The 1982 Outlook

The questionnaire gathering data for the 1981 year was mailed in April, 1982. In addition to providing contributions expenditures for the 1981 year, participating companies were asked to supply preliminary 1982 budget data. Just over 500 companies supplied information about how they planned to allocate their giving among the five categories. However, in many cases they had not yet decided on the final distribution of their reserve and contingency funds. They included these in the "other" category. This tends to inflate the data for "other" and deflate that for the remaining categories. For this reason, caution is necessary when interpreting the data shown in Table 16.

Overall, the median increase for the total 1982 budget is 11 percent. Because reserves are being held in the "other" category, it shows the greatest median increase—18 percent. However, the median increase in each of the other areas is over 5 percent.

Companies with the largest budgets indicated that their biggest increase would be in education; those with budgets in the $1 million to $5 million range were showing strong increases in arts support. Among the companies with medium-size budgets ($500,000 to $1 million), health and human services and education were both showing increases of about 10 percent. However, their "other" category shows an increase of 26 percent. An allocation of reserve funds later in the year could change their anticipated giving patterns. The companies with the smallest budgets also show an increase of over 20 percent in the "other" category. At the time the data were collected, they were favoring health and human services. Medians for the dollar size of the total budget for each group were expected to change this way:

Program Size (1981)	*Number of Companies*	*1981 Expenditures*	*1982 Budget*
Under $500,000	272	$ 153,600	$ 170,700
$500,000 to $1 million	80	708,000	789,000
$1 million to $5 million	122	2,085,000	2,020,000
$5 million and over	39	7,511,000	9,574,000
All groups	513	$ 440,400	$ 494,800

Traditionally, when asked to estimate their total budget at midyear, companies' projections are on the conservative side. However, in a period of recession it is impossible to predict with any certainty how 1982 giving will shape up. Third- and fourth-quarter profits were down in many industries. This may mean that reserves set

aside in many direct-giving programs evaporated in the heat of corporate budget cuts. If this is the case, 1982 budget increases may be lower than predicted. Anecdotal reports to date do not indicate that companies made substantial cuts in contributions budgets in 1982. However, the full effect of low 1982 corporate profits on philanthropy remains unknown until 1982 survey data are gathered.

Appendix: Methodology

The procedures used for sample selection and survey administration have been developed and refined throughout eight years of joint survey sponsorship by The Conference Board and the Council for Financial Aid to Education.

Sample Selection

The list of companies invited to participate in the *Annual Survey of Corporate Contributions* has been screened through several studies. Companies are selected to provide a cross section of the corporate population based upon industry classification, geographic distribution, and the existence of a corporate contributions program. The 1981 sample included 2,800 companies. Since available government data and previous experience have indicated that large companies are the major sources of contributions dollars, all companies that have appeared in the *Fortune Double 500 Directory* in the past several years are included in the sample.

Survey Administration

In April, 1982, a two-page questionnaire was sent to the chief executive officer of each of the 2,800 companies in the survey sample. In a covering letter, the CEO was asked to encourage the company's participation in the survey. Where the name of a contributions officer was available—which was the case for about 1,800 of the companies—this officer received a separate copy of the questionnaire with a covering letter. A reminder letter was sent to nonrespondents in June, 1982, and 788 questionnaires were received before data processing began.

The questionnaire contained five sections, covering approximately 22 items, all targeted at obtaining 1981 financial and contributions data for the companies surveyed. The beneficiary group items were abbreviated in the 1981 questionnaire. Data were gathered only on the five major categories of giving. Since changes in their subcategories have been minor in recent years, a decision was made to collect this detail every few years, rather than on an annual basis.

Respondent Profile[1]

The sample is weighted toward larger corporations, with 62 percent of the surveyed group reporting worldwide sales of $500 million or more (see Table A-1). Manufacturing companies make up 51 percent of the group, and more manufacturing companies are found at the upper end of the sales spectrum. In fact, 83 percent of the manufacturing-sector participants are listed among the *Fortune* 1,000. Table A-2 groups these participants by their *Fortune* ranking in breaks of 100 each. Again, the larger portion—76 percent—falls within the top 500.

In Table A-3, nonmanufacturing firms responding to the questionnaire are compared with the six *Fortune* "top 50" groups: banking, life insurance, diversified financial, retailing, transportation and utilities. *Fortune*-listed companies account for 32 percent of all nonmanufacturing companies participating in the survey. Overall, 58 percent of the survey participants are *Fortune*-listed companies.

Survey Biases

As indicated, the survey sample is weighted toward larger corporations. Generally speaking, the larger the company, the smaller the ratio of contributions to PTNI (pretax net income) and number of employees is likely to be. For example, the ratio of contributions to worldwide PTNI for the survey group is 0.63 percent, in contrast to the 1.24 percent national average. The many small companies included in the national figure help to raise this ratio.

Responses to the survey tend to be heavier among manufacturing firms. In the nonmanufacturing sector, a larger number of responses from banking, insurance and utilities result in overrepresentation of these industries, while retail and wholesale trades and business services are underrepresented. If there were a more proportional representation among industry groups, it is possible that the distribution among the five categories of support would show some change. For this reason, users are advised to consult the average for their individual industry class (Tables 15 and 15A), as well as that for the entire survey group (Chart 5).

Finally, there is some variation in the number of companies included in the base for each of the tables in this report. Some survey respondents did not supply all the financial data necessary for analyzing their responses by sales, asset size, and pretax net income. These respondents have been excluded from those tables utilizing financial data, but included in others (number of employees, and so on). These variations, where they occur, are small and probably not statistically significant.

[1]Industry classification for companies in the survey is based on a two-digit SIC Code derived from the *Directory of Companies Required to File Annual Reports with the Securities and Exchange Commission*, Washington, D.C.: U.S. Government Printing Office, Annual.

Table 1: Corporate Contributions and Corporate Net Income Before and After Taxes[1]

Year	Contributions: Amount ($ Millions)	Net Income[2] before Taxes ($ Millions)	As Percent of Net Income before Taxes	Net Income[2] after Taxes ($ Millions)	As Percent of Net Income after Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	38	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	194,700	0.92	122,000	1.47
1978	2,084	229,100	0.91	145,900	1.43
1979	2,288	252,700	0.91	165,100	1.39
1980	2,600(est.)[3]	242,400	1.07	157,800	1.64
1981	$2,900(est.)[3]	$232,100	1.24	$150,900	1.92

[1]Reflects total consolidated corporate net income before and after taxes.

[2]From Council for Financial Aid to Education.

[3]The net income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service.

Table 2: Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1981[1]

	Contributions as a Percent of U.S. Income			Contributions as a Percent of Worldwide Income		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
1977	0.36%	0.67%	1.32%	0.35%	0.61%	1.05%
1978	0.36	0.63	1.20	0.34	0.58	0.98
1979	0.40	0.60	1.15	0.36	0.50	1.00
1980	0.40	0.73	1.34	0.37	0.66	1.16
1981	0.40	0.81	1.47	0.40	0.72	1.23

[1]For a discussion of quartiles, see page 8.

Table 3: Flow of Funds into and out of Company Foundations, 1980 and 1981

	1980		1981	
	Number of Companies	Percent of Total	Number of Companies	Percent of Total
Pay-ins equal to pay-outs	18	5%	14	4%
Pay-ins less than pay-outs	218	61	232	64
Pay-ins greater than pay-outs	121	34	115	32
Total	357	100%	361	100%

Table 4: Corporate Targets for 1982 to 1986: Contributions as a Percent of Pretax Net Income

Contributions Targets as a Percent of Pretax Net Income	U.S.-only Pretax Income		Worldwide Pretax Income	
	Number	Percent	Number	Percent
0.01-0.59%	21	15%	7	12%
0.60-0.99	12	8	4	6
1.00-1.99	53	38	37	63
2.00-2.99	40	29	11	19
3.00 and over	14[a]	10	—	—
Total	140	100%	59	100%

[a]Twelve companies indicated that they had a 5 percent target.

Table 5: Contributions as a Percent of Pretax Net Income, 1981—Companies Grouped by Rate of Giving[1]

Contributions as Percent of Pretax Net Income	U.S. Pretax Income Number of Companies[2]	Worldwide Pretax Income Number of Companies[3]
0 - .24%	62	77
.25 - .49	81	130
.50 - .74	69	119
.75 - .99	63	96
1.0 - 1.49	79	95
1.5 - 1.99	50	44
2.0 - 2.99	31	31
3.0 - 3.99	12	10
4.0 - 4.99	5	12
5.0 and over	15	10
Total	467	624

[1]Insurance companies excluded. [2]20 net loss companies excluded. [3]23 net loss companies excluded.

Table 6: Contributions as a Percent of U.S. Pretax Net Income, 1981 —
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	U.S. Pretax Net Income ($ Millions)	Contributions ($ Thousands)	Percent of Contributions to U.S. Pretax Net Income[2]	
				Median	Sum Divided by Sum
Chemicals	21	$ 6,815	$ 63,194	1.09%	0.93%
Electrical machinery and equipment	26	9,336	73,775	0.71	0.79
Fabricated metal products	13	963	11,254	0.80	1.17
Food, beverage and tobacco	24	3,930	38,041	0.90	0.97
Machinery, nonelectrical	31	2,880	24,832	0.98	0.86
Mining	6	551	5,182	*	0.94
Paper and like products	19	1,740	21,890	0.89	1.26
Petroleum and gas	24	22,133	190,833	0.53	0.86
Pharmaceuticals	10	2,313	31,006	1.76	1.34
Primary metal industries	17	1,402	13,566	0.80	0.97
Printing and publishing	10	1,232	11,991	1.12	0.97
Rubber and miscellaneous plastic products	9	707	5,334	*	0.75
Stone, clay and glass products	9	714	7,799	*	1.09
Textiles	14	665	8,830	1.03	1.33
Transportation equipment	16	3,530	57,613	0.96	1.63
Total: Manufacturing	249	58,911	565,140	0.89	0.96
Banking	64	3,459	48,300	1.32	1.40
Business services	9	505	2,751	*	0.54
Engineering and construction	8	1,192	10,453	*	0.88
Finance	6	126	1,714	*	1.36
Insurance[3]	79	5,101	54,031	0.89	1.06
Retail and wholesale trade	19	1,422	21,459	1.44	1.51
Telecommunications	22	12,557	54,974	0.35	0.44
Transportation	8	1,870	14,286	*	0.76
Utilities	82	13,633	37,913	0.26	0.28
Total: Nonmanufacturing	297	39,865	245,881	0.73	0.62
Total: All Companies	546	$98,776	$811,021	0.81	0.82

[1]Loss companies excluded.

[2]See explanation of alternate methods of calculation, page 7.

[3]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with less than 10 cases are excluded.

Table 6A: Contributions as a Percent of Worldwide Pretax Net Income, 1981 — Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Worldwide Pretax Net Income ($ Millions)	Contributions ($ Thousands)	Percent of Contributions to Worldwide Pretax Net Income[2]	
				Median	Sum Divided by Sum
Chemicals	41	$ 13,523	$ 98,576	0.74%	0.73%
Electrical machinery and equipment	46	15,996	103,122	0.61	0.64
Fabricated metal products	18	1,520	18,668	0.77	1.23
Food, beverage and tobacco	37	9,813	70,174	0.72	0.71
Machinery, nonelectrical	43	5,725	50,271	0.82	0.86
Mining	8	738	5,832	*	0.79
Paper and like products	22	3,170	34,098	0.88	1.06
Petroleum and gas	33	54,281	228,867	0.34	0.42
Pharmaceuticals	17	4,839	39,855	0.85	0.82
Primary metal industries	25	4,356	38,435	0.83	0.88
Printing and publishing	16	1,666	15,309	0.86	0.92
Rubber and miscellaneous plastic products	11	1,297	6,402	0.48	0.49
Stone, clay and glass products	12	1,360	18,354	1.08	1.35
Textiles	20	1,303	12,907	0.82	0.99
Transportation equipment	17	3,412	29,386	0.82	0.86
Total: Manufacturing	366	123,104	770,256	0.72	0.63
Banking	77	7,490	72,981	1.17	0.97
Business services	17	1,136	6,875	0.66	0.61
Engineering and construction	9	1,541	10,960	*	0.71
Finance	11	1,631	10,788	0.93	0.66
Insurance[3]	85	6,315	60,529	0.98	0.96
Retail and wholesale trade	24	3,040	45,576	1.44	1.50
Telecommunications	24	13,637	61,969	0.35	0.45
Transportation	10	2,696	16,613	0.53	0.62
Utilities	86	15,092	42,391	0.27	0.28
Total: Nonmanufacturing	343	52,578	328,682	0.72	0.63
Total: All Companies	709	$175,682	$1,098,938	0.72	0.63

[1]Loss companies excluded.

[2]See explanation of alternate methods of calculation, page 7.

[3]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with less than 10 cases are excluded.

Table 7: Contributions of 50 Largest Dollar Donors as a Percent of U.S. and Worldwide Pretax Net Income, 1981

Company Rank	Contributions[1] (dollars)	U.S. Pretax Net Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Net Income	Worldwide Pretax Net Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Net Income
1	$44,648,864	$3,500,000	1.29%	$ 9,600,000	0.47%
2	41,555,643	10,400,000	0.40	10,400,000	0.40
3	38,390,336	2,600,000	1.47	2,900,000	1.31
4	31,054,992	3,600,000	0.86	6,000,000	0.52
5	23,214,000	300,000	8.04	*	*
6	20,404,464	1,100,000	1.83	3,300,000	0.61
7	20,317,712	2,300,000	0.88	4,000,000	0.51
8	17,934,992	1,300,000	1.34	2,200,000	0.82
9	16,066,000	2,000,000	0.80	2,600,000	0.61
10	15,380,638	2,200,000	0.71	5,800,000	0.26
11	14,574,348	n.a.	n.a.	700,000	2.24
12	14,547,581	n.a.	n.a.	3,000,000	0.48
13	12,637,200	n.a.	n.a.	600,000	2.23
14	12,350,000	400,000	2.86	800,000	1.58
15	12,328,000	n.a.	n.a.	1,400,000	0.88
16	11,797,896	*	*	*	*
17	11,100,287	400,000	2.55	500,000	2.08
18	10,541,000	1,700,000	0.63	2,200,000	0.48
19	10,367,606	n.a.	n.a.	300,000	3.34
20	9,929,598	300,000	3.45	300,000	3.45
21	9,859,953	n.a.	n.a.	700,000	1.47
22	9,658,425	2,000,000	0.49	3,500,000	0.28
23	9,605,894	n.a.	n.a.	4,000,000	0.24
24	9,040,000	1,000,000	0.89	2,700,000	0.34
25	8,656,527	n.a.	n.a.	1,700,000	0.50
26	8,620,106	400,000	1.96	500,000	1.87
27	8,505,000	1,300,000	0.68	1,900,000	0.46
28	8,428,000	n.a.	n.a.	1,200,000	0.71
29	8,117,457	n.a.	n.a.	400,000	2.10
30	7,537,596	1,000,000	0.79	1,100,000	0.68
31	7,511,000	1,000,000	.76	1,200,000	0.63
32	7,204,110	1,400,000	.53	4,200,000	0.17
33	7,120,000	400,000	1.62	700,000	1.02
34	7,012,553	500,000	1.31	900,000	0.80
35	6,668,397	1,300,000	0.51	1,300,000	0.51
36	6,625,900	700,000	0.96	700,000	0.96
37	6,568,437	400,000	1.87	400,000	1.75
38	6,322,000	1,100,000	0.59	1,300,000	0.49
39	6,265,000	200,000	2.81	300,000	1.94
40	6,166,220	100,000	11.01	100,000	9.35
41	6,130,720	500,000	1.12	700,000	0.88
42	6,079,433	n.a.	n.a.	600,000	0.95
43	5,816,132	300,000	2.19	300,000	2.01
44	5,683,710	500,000	1.18	600,000	0.98
45	5,640,000	n.a.	n.a.	300,000	1.74
46	5,600,000	n.a.	n.a.	600,000	0.87
47	5,442,036	600,000	0.95	600,000	0.95
48	5,351,991	n.a.	n.a.	600,000	0.94
49	5,307,000	500,000	1.11	600,000	0.95
50	5,276,028	400,000	1.46	600,000	0.96

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.
[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss

n.a. = Not available

Table 8: Contributions as a Percent of U.S. Pretax Income, 1981 —
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*[1]	*Median*	*Upper Quartile*
Under $500,000	313	0.40%	0.70%	1.4%
$500,000 to $1 million	82	0.40	0.80	1.8
$1 million to $5 million	114	0.60	0.80	1.3
$5 million and over	37	0.80	1.20	1.8
All Groups	546	0.40	0.80	1.5

[1]For a discussion of quartiles, see page 8.

Table 8A: Contributions as a Percent of Worldwide Pretax Net Income, 1981 —
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*[1]	*Median*	*Upper Quartile*
Under $500,000	366	0.30%	0.70%	1.1%
$500,000 to $1 million	115	0.40	0.80	1.4
$1 million to $5 million	177	0.50	0.80	1.2
$5 million and over	51	0.50	0.90	1.6
All Groups	709	0.40	0.70	1.2

[1]For a discussion of quartiles, see page 8.

Table 9: Contributions as a Percent of U.S. Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	21	0.61%	1.09%	1.34%
Electrical machinery and equipment	26	0.55	0.71	1.24
Fabricated metal products	13	0.41	0.80	1.03
Food, beverage and tobacco	24	0.72	0.90	1.34
Machinery, nonelectrical	31	0.71	0.98	2.05
Paper and like products	19	0.79	0.99	1.54
Petroleum and gas	24	0.24	0.53	0.89
Pharmaceuticals	10	1.38	1.76	1.87
Primary metal industries	17	0.51	0.80	1.33
Printing and publishing	10	0.63	1.12	1.61
Textiles	14	0.52	1.03	2.16
Transportation equipment	16	0.34	0.98	1.61
Banking	64	0.93	1.32	1.73
Insurance	79	0.55	0.89	1.51
Retail and wholesale trade	19	0.78	1.44	1.83
Telecommunications	22	0.30	0.35	0.52
Utilities	82	0.17	0.26	0.45

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 9A: Contributions as a Percent of Worldwide Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Industry Class (with at least ten cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	41	0.50%	0.74%	1.10%
Electrical machinery and equipment	46	0.48	0.61	0.90
Fabricated metal products	18	0.44	0.77	0.99
Food, beverage and tobacco	37	0.49	0.72	1.34
Machinery, nonelectrical	43	0.55	0.82	1.31
Paper and like products	22	0.61	0.88	1.47
Petroleum and gas	33	0.22	0.34	0.51
Pharmaceuticals	17	0.53	0.85	1.18
Primary metal industries	25	0.47	0.80	1.38
Printing and publishing	16	0.63	0.86	1.37
Rubber and miscellaneous plastic products	11	0.37	0.48	0.53
Stone, clay and glass products	12	0.54	1.06	1.50
Textiles	20	0.48	0.82	1.45
Transportation equipment	17	0.30	0.82	1.39
Banking	77	0.82	1.17	1.68
Business services	17	0.17	0.66	0.76
Finance	11	0.67	0.93	1.04
Insurance	85	0.55	0.86	1.55
Retail and wholesale trade	24	0.74	1.44	2.22
Telecommunications	24	0.30	0.35	0.49
Transportation	10	0.32	0.53	0.95
Utilities	86	0.17	0.27	0.45

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 10: Contributions as a Percent of U.S. Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Size of U.S. Income

U.S. Pretax Net Income	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $5 million	40	1.12%	2.28%	5.29%
$5-10 million	34	0.70	1.16	2.35
$10-25 million	108	0.60	1.07	1.76
$25-50 million	84	0.44	0.82	1.19
$50-100 million	74	0.39	0.69	1.02
$100-250 million	98	0.24	0.57	1.08
$250-500 million	66	0.32	0.75	1.26
$500 million-$1 billion	22	0.25	0.36	0.79
$1 billion and over	20	0.49	0.63	0.88
All Income Groups	546	0.40	0.81	1.47

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 10A: Contributions as a Percent of Worldwide Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Net Income	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $5 million	41	0.92%	2.22%	4.47%
$5-10 million	38	0.64	1.03	1.79
$10-25 million	111	0.59	0.96	1.71
$25-50 million	105	0.47	0.82	1.20
$50-100 million	105	0.38	0.69	1.11
$100-250 million	145	0.31	0.58	0.90
$250-500 million	88	0.32	0.53	0.97
$500 million-$1 billion	46	0.33	0.52	0.95
$1 billion and over	30	0.31	0.48	0.61
All Income Groups	709	0.40	0.72	1.23

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 11: Contributions as a Percent of U.S. Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Size of U.S. Assets

Assets	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $50 million	11	0.77%	1.62%	3.55%
$50-100 million	20	0.50	1.20	1.70
$100-200 million	52	0.41	0.91	1.78
$200-300 million	36	0.81	0.99	1.62
$300-500 million	56	0.43	0.70	1.53
$500 million-$1 billion	76	0.37	0.69	1.08
$1-2 billion	87	0.40	0.94	1.29
$2-3 billion	60	0.38	0.90	1.38
$3-4 billion	31	0.32	0.53	1.13
$4-5 billion	19	0.29	1.11	1.25
$5-10 billion	44	0.33	0.68	0.96
$10 billion and over	32	0.34	0.88	1.51
All Asset Groups	524	0.40	0.81	1.46

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 11A: Contributions as a Percent of Worldwide Pretax Net Income — Quartile Rank, 1981
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $50 million	12	0.77%	1.10%	2.27%
$50-100 million	24	0.41	0.93	3.50
$100-200 million	66	0.44	0.75	1.22
$200-300 million	42	0.40	0.85	1.25
$300-500 million	73	0.43	0.70	1.31
$500 million-$1 billion	100	0.38	0.62	1.12
$1-2 billion	99	0.42	0.78	1.39
$2-3 billion	83	0.38	0.69	1.18
$3-4 billion	50	0.38	0.64	1.18
$4-5 billion	26	0.27	0.55	1.27
$5-10 billion	70	0.35	0.71	1.17
$10 billion and over	58	0.40	0.81	0.97
All Asset Groups	703	0.40	0.72	1.23

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 12: Contributions as a Percent of U.S. Pretax Net Income, 1981 —
Companies Grouped by Number of U.S. Employees[1]

Company Size by Number of U.S. Employees	Number of Companies	U.S. Net Income before Taxes ($ Millions)	Contributions ($ Thousands)	Contributions as Percent of U.S. Net Income[2]	
				Sum Divided by Sum	Median
Below 1,000	26	$ 902	$ 2,395	0.27%	0.70%
1,000 - 2,500	92	3,306	20,383	0.62	0.97
2,500 - 5,000	83	5,654	30,385	0.54	0.72
5,000 - 10,000	63	6,236	34,018	0.55	0.65
10,000 - 15,000	35	3,884	26,300	0.68	0.72
15,000 - 25,000	38	10,599	72,063	0.68	0.79
25,000 - 50,000	53	23,855	204,476	0.86	0.80
50,000 and over	33	30,292	295,246	0.97	0.78
Total	423	$84,728	$685,266	0.81	0.80

[1]Insurance companies and net-loss companies excluded.
[2]See explanation of alternate methods of calculation, page 7.

Table 12A: Contributions as a Percent of Worldwide Pretax Net Income, 1981 —
Companies Grouped by Number of Worldwide Employees[1]

Company Size by Number of Worldwide Employees	Number of Companies	Worldwide Net Income before Taxes ($ Millions)	Contributions ($ Thousands)	Contributions as Percent of Worldwide Net Income[2]	
				Sum Divided by Sum	Median
Below 1,000	26	$ 914	$ 2,451	0.27%	0.72%
1,000 - 2,500	93	3,305	19,067	0.58	0.86
2,500 - 5,000	94	5,724	31,335	0.55	0.74
5,000 - 10,000	95	9,924	48,846	0.49	0.61
10,000 - 15,000	65	9,467	57,845	0.61	0.69
15,000 - 25,000	53	12,708	74,070	0.58	0.78
25,000 - 50,000	85	34,943	239,528	0.69	0.74
50,000 and over	85	89,699	546,950	0.61	0.69
Total	596	$166,684	$1,020,092	0.61	0.70

[1]Insurance companies and net-loss companies excluded.
[2]See explanation of alternate methods of calculation, page 7.

Table 12B: Contributions as a Percent of U.S. Net Gain from Operations after Dividends to Policyholders, before Taxes, 1981 (Insurance Companies Only) —
Grouped by Number of U.S. Employees

Company Size by Number of U.S. Employees	Number of Companies	U.S. Net Gain from Operations ($ Millions)	Contributions ($ Thousands)	Contributions as Percent of U.S. Net Gain from Operations[1]	
				Sum Divided by Sum	Median
Below 500	14	$ 191	$ 943	0.49%	0.71%
500 - 1,000	14	468	1,561	0.33	0.81
1,000 - 2,500	18	571	4,454	0.78	0.90
2,500 - 5,000	15	866	7,616	0.88	0.81
5,000 - 15,000	6	663	6,277	0.95	0.83
15,000 and over	6	1,647	26,930	1.64	0.89
Total	73	$4,406	$47,781	1.08	0.89

[1]See explanation of alternate methods of calculation, page 7.

Table 12C: Contributions as a Percent of Worldwide Net Gain from Operations after Dividends to Policyholders, before Taxes, 1981 (Insurance Companies Only) —
Grouped by Number of Worldwide Employees

Company Size by Number of Worldwide Employees	Number of Companies	Worldwide Net Gain from Operations ($ Millions)	Contributions ($ Thousands)	Contributions as Percent of Worldwide Net Gain from Operations[1]	
				Sum Divided by Sum	Median
Below 500	14	$ 191	$ 943	0.49%	0.71%
500 - 1,000	14	479	1,313	0.27	0.71
1,000 - 2,500	19	574	4,513	0.79	0.96
2,500 - 5,000	15	866	7,616	0.88	0.81
5,000 - 15,000	11	1,489	13,227	0.89	0.74
15,000 and over	7	2,121	27,336	1.29	0.88
Total	80	$5,720	$54,948	0.96	0.86

[1]See explanation of alternate methods of calculation, page 7.

Table 13: Comparison of Corporate Contributions, 1981 and 1980 —
479 Companies Reporting in Both Years[1]

Beneficiary	1981 Median Contributions Expenditure	1981 Contributions to Beneficiary as Percent of Total Contributions (Median)	1980 Median Contributions Expenditure	1980 Contributions to Beneficiary as Percent of Total Contributions (Median)
Health and human services	$308,485	42.1%	$283,418	43.7%
Education	208,262	30.4	191,000	31.5
Culture and art	58,707	8.7	49,950	8.0
Civic and community activities	60,192	7.8	48,311	7.8
Other	15,405	2.6	10,000	1.8
Total	$734,378	a	$634,361	a

[1]Median worldwide pretax income for these companies rose from $117.7 million to $119.2 million between 1980 and 1981. The median ratio of contributions to pretax income moved from 0.62 percent to 0.72 percent. For 328 companies reporting U.S. pretax income in both years, the median rose from $75.6 million in 1980 to $84.5 million in 1981. The median ratio of contributions to pretax income moved from 0.67 percent to 0.81 percent.

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 14: Beneficiaries of Company Support, 1981 —
Quartiles for Companies Grouped by Dollar Size of Program[1]

Program Size	Number of Companies	Health and Human Services Lower Quartile	Health and Human Services Median	Health and Human Services Upper Quartile	Education Lower Quartile	Education Median	Education Upper Quartile	Culture and Art Lower Quartile	Culture and Art Median	Culture and Art Upper Quartile
Less than $500,000	426	33.8%	46.6%	59.3%	15.8%	26.2%	35.5%	3.6%	7.7%	13.6%
$500,000 to $1 million	123	34.6	44.9	55.0	20.0	27.5	35.2	5.4	8.7	12.5
$1 million to $5 million	185	27.8	36.7	47.2	23.2	32.5	43.3	4.9	9.3	13.3
$5 million and over	54	21.4	30.8	42.9	27.2	36.3	47.4	6.7	9.4	14.9
All Companies	788	30.7	42.2	54.9	19.1	28.3	38.3	4.4	8.2	13.5

[1]See discussion of quartiles, page 8.

Program Size	Number of Companies	Civic and Community Lower Quartile	Civic and Community Median	Civic and Community Upper Quartile	Other Lower Quartile	Other Median	Other Upper Quartile
Less than $500,000	426	3.4%	7.4%	13.0%	0.1%	2.4%	8.6%
$500,000 to $1 million	123	4.8	8.6	13.2	0.6	3.3	6.7
$1 million to $5 million	185	5.2	8.4	14.7	0.8	2.9	7.1
$5 million and over	54	3.9	9.7	14.4	1.7	3.5	7.5
All Companies	788	3.8	8.0	13.7	0.4	2.8	7.6

Table 15: Beneficiaries of Company Support, 1981—Quartiles for Companies Grouped by Industry Class[1] (with at least ten cases in each)

Industry Classification	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	45	25.0%	33.3%	41.7%	29.9%	40.0%	48.0%
Electrical machinery	48	29.5	44.4	60.9	23.3	33.9	46.7
Fabricated metals	22	32.8	40.2	45.9	19.9	29.1	34.7
Food, beverage and tobacco	40	28.1	38.1	46.4	21.5	32.2	38.1
Machinery, nonelectrical	48	29.9	40.2	50.8	24.2	35.0	41.9
Paper	25	27.8	37.8	47.2	19.1	31.3	40.8
Petroleum and gas	33	16.7	24.3	36.6	26.8	36.1	52.3
Pharmaceuticals	18	22.2	32.9	40.8	22.5	35.3	50.9
Primary metals	27	32.8	44.7	56.5	25.5	34.1	41.7
Printing and publishing	17	17.1	34.8	46.1	26.9	34.7	40.6
Rubber	12	42.8	51.5	59.8	22.9	33.4	40.8
Stone, clay and glass	15	29.2	41.3	66.0	18.0	31.5	35.6
Textiles	23	30.0	41.0	47.1	15.5	27.4	41.9
Transportation equipment	22	33.4	40.9	53.4	20.1	31.2	42.7
Total: Manufacturing	403[a]	27.7	38.8	49.0	24.1	33.4	42.7
Banking	88	41.1	51.3	61.4	13.7	20.0	26.2
Business services	24	31.6	43.2	52.7	11.9	28.6	40.8
Finance	15	24.3	33.1	43.9	22.7	28.1	31.9
Insurance	99	30.9	43.1	54.7	20.0	27.8	36.7
Retail and wholesale trade	26	40.1	57.7	65.2	10.5	18.1	26.3
Telecommunications	25	35.7	60.2	64.8	20.8	23.9	31.6
Transportation	11	28.8	35.0	41.7	27.1	29.8	37.1
Utilities	88	37.3	53.5	63.1	15.2	23.9	32.3
Total: Nonmanufacturing	385[a]	35.4	48.3	59.3	16.3	24.3	31.7
Total: All Companies	788[a]	30.7	42.2	54.9	19.1	28.3	38.3

[1]See discussion of quartiles, page 8.

[a]Totals include all cases but details omit industries with fewer than 10 cases.

Culture and Art			Civic and Community			Other		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
4.3%	7.9%	11.4%	2.4%	7.3%	11.4%	0.6%	3.6%	9.0%
3.9	7.2	9.8	2.2	6.2	9.2	0	1.9	4.2
2.8	5.6	10.0	4.0	9.8	15.8	0	3.0	14.6
4.7	8.9	17.1	5.4	8.0	10.8	2.2	4.4	11.0
38.7	6.4	14.0	2.1	5.1	9.2	1.4	4.0	9.7
3.0	9.0	13.3	3.4	7.4	14.6	1.9	4.5	6.4
6.4	11.9	20.2	6.8	10.2	16.7	0.6	2.8	8.6
2.7	6.3	9.1	3.4	5.8	11.3	2.6	4.1	26.3
4.5	5.7	12.5	3.7	7.2	12.2	0	1.7	5.2
8.6	16.4	24.2	4.1	6.3	12.1	0.8	6.1	9.4
2.8	4.4	10.3	1.3	5.8	10.3	0	0.1	5.7
3.6	6.2	9.2	4.9	6.0	9.4	2.6	6.2	8.9
3.1	4.9	8.0	2.6	7.9	17.4	2.3	7.6	18.2
4.0	7.9	10.0	2.9	7.8	12.6	0	3.6	10.1
3.9	7.8	12.7	3.6	7.4	12.0	0.7	3.5	8.9
7.2	11.6	16.7	5.9	11.1	16.8	0.3	1.7	4.9
4.6	10.1	15.4	5.1	8.6	14.2	0.3	3.9	11.3
10.2	13.3	23.9	5.4	10.1	14.8	3.7	7.7	11.5
5.1	8.5	14.6	4.5	8.7	15.7	0.2	1.8	4.4
4.1	8.9	13.8	4.8	10.8	14.8	0.9	3.7	8.1
6.1	8.2	11.6	2.4	4.4	12.3	0	1.0	6.1
3.3	5.2	15.0	0	6.3	13.7	1.0	6.2	19.0
2.8	6.7	13.3	3.5	7.7	13.7	0	14.0	5.8
5.0	9.2	14.5	4.4	8.9	14.9	0.2	2.1	6.1
4.4	8.2	13.5	3.8	8.0	13.7	0.4	2.8	7.6

Table 15A: Beneficiaries of Company Support, 1981—Companies Grouped by Industry Class (with at least eight cases in each)

Industry Classification	Number of Companies	Total Giving ($ Thousands)	Health and Human Services: Federated Campaigns	Health and Human Services: Other	Education	Culture and Art	Civic and Community Activities	Other[1] Activities
			(Sum divided by sum)					
Chemicals	45	$ 99,205	13.8%	13.4%	44.3%	8.7%	11.9%	8.0%
Electrical machinery	48	104,191	22.5	14.1	47.5	7.4	6.2	2.4
Fabricated metals	22	20,287	16.1	14.2	24.3	6.4	16.9	22.1
Food, beverage and tobacco	40	70,583	12.3	26.1	33.5	13.1	9.2	5.9
Machinery, nonelectrical	48	52,672	18.4	10.8	48.7	7.8	8.1	6.2
Mining	8	5,832	5.7	19.9	46.1	10.2	14.6	3.4
Paper	25	34,768	14.0	15.0	34.9	10.4	20.3	5.5
Petroleum and gas	33	228,867	7.9	11.2	42.6	18.4	14.5	5.3
Pharmaceuticals	18	41,880	9.1	28.5	33.7	6.4	7.4	14.9
Primary metals	27	38,795	19.8	20.0	39.2	9.9	8.2	3.1
Printing and publishing	17	15,415	10.2	17.2	37.1	20.4	10.7	4.4
Rubber	12	6,512	30.7	20.0	35.7	5.4	7.2	1.1
Stone, clay and glass	15	18,693	12.7	19.0	32.8	18.2	9.3	7.9
Textiles	23	13,226	11.5	28.2	30.5	5.0	13.9	11.0
Transportation equipment	22	71,889	22.0	13.6	38.4	9.6	8.5	8.0
Total: Manufacturing	403	822,815	14.2	15.5	40.7	12.0	11.1	6.5
Banking	88	75,848	25.9	16.0	25.1	13.6	14.9	4.5
Business services	24	10,424	15.2	20.6	34.0	17.5	9.0	3.8
Engineering and construction	9	10,960	20.2	25.5	30.8	10.5	5.0	8.0
Finance	15	12,026	13.1	18.0	27.3	19.3	11.8	10.6
Insurance	99	63,751	22.8	15.8	29.5	11.1	16.0	4.7
Retail and wholesale trade	26	48,017	33.2	20.5	18.4	13.1	10.3	4.6
Telecommunications	25	66,591	29.4	15.3	32.1	9.7	8.8	4.8
Transportation	11	16,688	15.7	14.8	33.3	7.5	23.1	5.7
Utilities	88	43,568	29.6	14.8	25.2	10.6	13.9	6.0
Total: Nonmanufacturing	385	347,873	26.1	16.7	27.2	11.9	13.0	5.2
Total: All Companies	788	$1,170,688	17.7	15.9	36.7	11.9	11.7	6.1

[1]Percentages in each horizontal row do not always add to 100 percent because of rounding.

Table 16: Preliminary 1982 Budgets—Companies Grouped by Dollar Size of Program Median Percentage Change 1981-1982 by Beneficiary Group[1]

Program Size	Health and Human Services: Federated Campaigns	Health and Human Services: Other	Health and Human Services: Total	Education	Culture and Art	Civic and Community Activities	Other Activities	Total
Under $500,000	9.8%	7.9%	9.4%	8.0%	6.1%	6.5%	21.3%	10.6%
$500,000 to $1 million	10.0	6.0	9.8	10.0	6.2	1.3	25.9	11.1
$1 million to $5 million	9.6	9.9	9.7	8.6	10.3	7.1	11.8	10.4
$5 million and over	11.6	12.4	13.8	15.7	13.9	5.4	6.4	20.7
All Groups	9.9	8.3	9.8	9.3	8.4	6.4	17.6	11.2

[1]Each of the median figures is an increase.

Table A-1: Total Survey Participants and Percentage in Manufacturing and Nonmanufacturing Sector —Companies Grouped by Worldwide Sales

Worldwide Sales	*Number of Companies*	*Percent of Total*	*Number of Manufacturing Companies*	*Percent of Manufacturing Companies*	*Number of Nonmanufacturing Companies*	*Percent of Nonmanufacturing Companies*
Below $50 million	16	2%	3	1%	13	4%
$50-100 million	31	4	5	1	26	7
$100-250 million	110	15	52	14	58	16
$250-500 million	124	17	61	16	63	17
$500 million-1 billion	114	16	59	16	55	15
$1 billion-2.5 billion	135	18	71	19	64	18
$2.5 billion-5 billion	113	15	64	17	49	14
$5 billion and over	94	13	61	16	33	9
Total	737	100%	376	100%	361[a]	100%

[a]Includes 17 operating subsidiaries of one corporation.

Table A-2: Comparison of Manufacturing Companies in 1981 Survey with Those in the *Fortune* 1,000 List — Companies Grouped by *Fortune* Ranking (Based on Total Worldwide Sales)

Company Rank Order	*Number of Survey Respondents*	*Percent of Manufacturing in Survey[1] (N = 403)*
Number 1 - 100	82	20%
101 - 200	71	18
201 - 300	39	10
301 - 400	29	7
401 - 500	32	8
501 - 600	27	7
601 - 700	18	4
701 - 800	17	4
801 - 900	13	3
901 - 1000	6	2
Total	334	83%

[1]The total of 403 represents all survey respondents in the manufacturing sector, while the 376 total in Table A-1 represents only those that provided worldwide sales data.

Table A-3: Comparison of Nonmanufacturing Companies in the 1981 Survey with Those in the *Fortune* 300 List—Companies Grouped by Industry Class

Industry Class (Top 300)	*Number of Survey Respondents*	*Percent of Nonmanufacturing in Survey[1] (N = 368)*
Top 50 commercial banking companies (ranked by assets)	31	8%
Top 50 life insurance companies (ranked by assets)	29	8
Top 50 diversified financial companies (ranked by assets)	12	3
Top 50 retailing companies (ranked by sales)	13	4
Top 50 transportation companies (ranked by operating revenues)	9	2
Top 50 Utilities (ranked by assets)	29	8
Total	123	33%

[1]The total of 368 excludes the 17 operating subsidiaries included in the Table A-1 nonmanufacturing total of 361, but includes all other nonmanufacturing companies, which totaled 385.